

NAME OF CITY, TOWN OR DISTRICT

Date Received
Application No.

Fiscal Year 20____

**APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX
☐ PERSONAL**

MASS. General Laws Chapter 59, Section 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.

(See General Laws Chapter 59, Section 60.)

Must be filed with Board of Assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner:

B. Name(s) and Status of Applicant (if other than Assessed Owner):

☐ Subsequent Owner (Acquired Title After January 1 on _____ 20____).

☐ Administrator/Executor. ☐ Mortgagee ☐ Lessee. ☐ Other. Specify:

C. Mailing Address and Telephone No.:

Address

()
Tel No.

D. Soc. Sec./Taxpayer ID No. (optional):

E. Amounts and Dates of Tax Payments:

2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

A. Tax Bill No.:

B. Assessed Valuation: \$

C. Location:

No.

Street

Zip

D. Description:

Real:

Parcel Identification No. (Map-Block-Lot)

Land Area

Class

Personal:

Property Type(s)

3. REASON(S) ABATEMENT SOUGHT: Check reason(s) an abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

☐ Overvaluation.

☐ Incorrect Usage Classification.

☐ Disproportionate Assessment.

☐ Other. Specify:

Applicant's Opinion of: \$

Value

Class

Explanation:

4. SIGNATURES:

SUBSCRIBED THIS _____ DAY OF _____ 20____, UNDER THE PENALTIES OF PERJURY.

SIGNATURE OF APPLICANT _____

IF NOT AN INDIVIDUAL, SIGNATURE OF AUTHORIZED OFFICER _____

Title

(Print or Type)

Name

Address

Tel. No.

IF SIGNED BY AGENT ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID LOSS OF APPEAL RIGHTS.
OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

See Reverse Side for Important Information.

DEAR TAXPAYER:

IN ACCORDANCE WITH CHAPTER 59, SECTION 61A THE BOARD OF ASSESSORS REQUEST THAT YOU COMPLETE THE ENCLOSED PROPERTY VERIFICATION FORM SO THAT THE PROPERTY RECORD CARD MAY BE REVIEWED FOR ANY INACCURACIES THAT MAY AFFECT THE VALUE.

1. HOUSE STYLE _____ (CAPE-RANCH-GARRISON-COLONIAL-OTHER)
NUMBER OF STORIES _____ NUMBER OF APTS. _____
EXTERIOR: WOOD _____ BRICK _____ STONE _____ VINYL _____ ALUM _____
AGE OF HOUSE: _____
2. HAS THE PROPERTY BEEN REMODELED IN THE LAST 10 YEARS? _____ IF YES, BRIEFLY EXPLAIN:

3. TOTAL NUMBER OF ROOMS (EXCLUSIVE OF BATHROOMS & BASEMENT ROOMS) _____
4. NUMBER OF BATHROOMS #FULL _____ #HALF BATHS _____
5. NUMBER OF BEDROOMS _____
6. DOES THE PROPERTY HAVE A FULL BASEMENT? _____ YES _____ NO
7. HOW MUCH OF THE BASEMENT IS FINISHED? _____ % LVG AREA _____ % REC ROOM _____ % OTHER _____ %
8. IS THERE A WALK IN ATTIC? _____ IF YES, IS ANY OF THE ATTIC FINISHED LIVING SPACE? _____ YES _____ NO
_____ % FINISHED
9. NUMBER OF FIREPLACES: _____
10. HEAT: TYPE _____ FUEL _____ CENTRAL AIR _____ YES _____ NO
11. GARAGE: ATTACHED _____ DETACHED _____ UNDER _____ SIZE _____
12. BREEZEWAY: _____ SIZE _____ BARN _____ SIZE _____ CARPORT _____ SIZE _____
SHED _____ SIZE _____
PORCH: ENCLOSED _____ SIZE _____ SCREEN _____ SIZE _____ OPEN _____ SIZE _____
DECK: _____ SIZE _____
13. POOL: ABOVE GROUND _____ IN GROUND _____ SIZE _____
14. DOES YOUR LOT HAVE ANY FACTORS WHICH YOU FEEL AFFECT ITS VALUE? _____

15. A. DATE OF PURCHASE _____ SALE PRICE _____ YES NO
B. AT THE TIME OF PURCHASE DID ANY OF THE FOLLOWING APPLY? (CHECK ONE)
 1. BUYING FROM A RELATIVE _____
 2. BUYING A PROPERTY WHICH WAS ON THE MARKET FOR MORE THAN 9 MONTHS _____
 3. BUYING A PROPERTY WHERE THE SELLER TOOK BACK A MORTGAGE _____
 4. FORCLOSURE OR PROPERTY BOUGHT AT AUCTION _____
IF YES TO ANY OF THE ABOVE, PLEASE EXPLAIN BELOW:

16. WERE THERE ANY OTHER SPECIAL CIRCUMSTANCES WHICH AFFECTED THE PRICE? _____ YES _____ NO

IF YES, PLEASE EXPLAIN BELOW:

OVERVALUATION CLAIMS ARE BASED ON 1 OF 2 REASONS

A. OVERVALUATION BASED ON SALES MARKET ACTIVITIES.

B. OVERVALUATION BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES.

UPON FILING EITHER (OR BOTH) CLAIMS 3 PROPERTIES OF COMPARISON SHOULD BE SUBMITTED.

A. SALES MARKET COMPARABLE PROPERTIES.

	1 ST SALE	2 ND SALE	3 RD SALE
BUYER			
SELLER			
LOCATION			
MAP(PLOT)/LOT			
SALES PRICE			
SALES DATE			
BOOK/PAGE			

B. SIMILAR PROPERTIES COMPARED BY VALUE

LOCATION/ADDRESS	MAP(PLOT)/LOT	ASSESSED VALUE	OWNER

“SPECIAL NOTICE”

IF YOU WISH TO BE PRESENT WHEN THE BOARD OF ASSESSORS DISCUSSES YOUR ABATEMENT APPLICATION PLEASE CALL THE ASSESSING OFFICE AT 508-896-3701 EXTENSION 122,137, OR 143. WE WILL PROVIDE YOU WITH A SPECIFIC DATE AND TIME TO MEET WITH THE BOARD.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

- A. **REASONS FOR AN ABATEMENT.** An abatement is a reduction in the tax assessed on your property for the fiscal year. TO DISPUTE YOUR VALUATION OR ASSESSMENT OR TO CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPLY FOR AN ABATEMENT.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

- B. **WHO MAY FILE AN APPLICATION.** You may file an application if you are : 1) the assessed or subsequent (acquiring title after January 1) owner of the property, 2) the owner's administrator or executor, 3) a tenant paying rent who is obligated to pay more than one-half of the tax, 4) a person owning or having an interest in or possession of the property, or 5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.
- C. **WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Board of Assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS BY LAW CANNOT GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PRE-PAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**
- D. **PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and to collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.
- E. **ASSESSORS' DISPOSITION.** Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.
- The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.
- F. **APPEAL.** You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, §61A, Return

Date Sent _____

Date Returned _____

On-Site Inspection

Date _____

By _____

Data Change _____

Valuation _____

☐ GRANTED

☐ DENIED

☐ DEEMED DENIED

Date Voted/Deemed Denied _____

Certificate No. _____

Date Cert./Notice Sent _____

Appeal _____

Date Filed _____

Decision _____

Settlement _____

Assessed Value _____

Abated Value _____

Adjusted Value _____

Assessed Tax _____

Abated Tax _____

Adjusted Tax _____

BOARD OF ASSESSORS

Date _____

SAMPLE TAX BILL

TOWN OF BREWSTER

FISCAL YEAR 2001 REAL ESTATE TAX BILL

ACCOUNT 20768

BASED ON ASSESSMENTS AS OF JANUARY 1, 1999 YOUR REAL ESTATE TAX FOR THE FISCAL YEAR JULY 1, 1999 AND ENDING ON JUNE 30 2000 ON THE PARCEL OF REAL ESTATE DESCRIBED BELOW IS AS FOLLOWS:-

DISTRICT	RESIDENTIAL-1-	OPEN SPACE -2-	COMMERCIAL-3-	INDUSTRIAL-4--	REAL ESTATE VALUES DESCRIPTION CLASS VALUATION			REAL ESTATE TAX	DUE BY	DUE BY
	11.08	11.08	11.08	11.08				1575.57		
PROPERTY DESCRIPTION		SPECIAL ASSESSMENTS			LAND	1	46 400	DESCRIPTION	NOV. 1, 2000	May,2001
					BLDG	1	95,800		1 1st PAYMENT	2nd PAYMENT
CLASS CODE 101 Sq FT 19,819 MAP 33 PARCEL 149 Book 2610 Page 304 Date 11/04/77								TAX	787.79	787.78
								LAND BANK	23.64	23.63
								TOTAL	-----	-----
									811.43	811.41
								TOTAL DUE -	811.43	
					TOTAL VALUATION		I RES./COMM EXEMPTION			
					142,200					
		TOTAL AMOUNT			TOTAL TAXABLE VALUATION)		142,200			